

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

In re: §
§
NORTHWEST GARDEN CENTER, INC. § Case No. 08-02665
§
Debtor(s) §

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that JOSEPH E. COHEN, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

CLERK OF BANKRUPTCY COURT

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 0 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 2:00 PM on 12/09/2011 in Courtroom B,

Park City Branch Court
301 Greenleaf Avenue
Park City, IL 60085

If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: _____

By: _____
Clerk, U.S. Bankruptcy Court

*JOSEPH E. COHEN
105 WEST MADISON STREET
SUITE 1100
CHICAGO, IL 60602-0000*

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

In re: §
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NORTHWEST GARDEN CENTER, INC. § Case No. 08-02665
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**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of \$ 64,832.85
and approved disbursements of \$ 25,048.87
leaving a balance on hand of¹ \$ 39,783.98

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payment to Date	Proposed Payment
Trustee Fees: JOSEPH E. COHEN	\$ 6,491.66	\$ 0.00	\$ 6,491.66
Trustee Expenses: JOSEPH E. COHEN	\$ 36.40	\$ 0.00	\$ 36.40
Attorney for Trustee Fees: Cohen & Krol	\$ 4,748.75	\$ 0.00	\$ 4,748.75
Accountant for Trustee Fees: Popowcer & Katten Ltd.	\$ 1,965.00	\$ 0.00	\$ 1,965.00

Total to be paid for chapter 7 administrative expenses \$ 13,241.81

Remaining Balance \$ 26,491.83

Applications for prior chapter fees and administrative expenses have been filed as follows:

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

NONE

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 2,894,067.60 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.9 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000002	Laura R. Cohen 538 Prestwick Lane Wheeling, IL 60090	\$ 38,500.00	\$ 0.00	\$ 352.42
000003	Unilock Chicago, Inc. 301 E. Sullivan Rd. Aurora, IL 60504	\$ 101,186.92	\$ 0.00	\$ 926.25
000004	Ronald Fields C/O Davidson & Schwartz Attn: Arnold M. Schwartz 111 North Canal Street, Ste 394 Chicago, IL 60606-7203	\$ 59,597.22	\$ 0.00	\$ 545.54
000005	Chicago Land Trust Title Co.T/U/T Trust No. 76982 c/o Davidson & Schwartz Attn Arnold M. Schwartz 111 North Canal Street, Ste 394 Chicago, IL 60606	\$ 214,928.00	\$ 0.00	\$ 1,967.42

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000007	St. Paul Fire and Marine Insurance Company and Travelers Indemnity Company & Affili C/O RMS Bankruptcy Recovery Services P O BOX 5126 Timonium, MD 21094	\$ 660.24	\$ 0.00	\$ 6.04
000008	Waste Management 2421 W. Peoria Ave Suite 110 Phoenix, AZ 85029	\$ 130.72	\$ 0.00	\$ 1.20
000010	Myron Tiersky 175 East Delaware Place, Apt. 6210 Chicago, IL 60611	\$ 812,221.50	\$ 0.00	\$ 7,434.95
000011	Jordan H. Cohen 4510 N. Seminole Drive Glenview, IL 60026	\$ 800,388.17	\$ 0.00	\$ 7,326.62
000012	Steven Tiersky 39 Tamarisk Lane Deerfield, IL 60015	\$ 865,554.83	\$ 0.00	\$ 7,923.15
000018	Herron Excavating & Topsoil 908 E. Burnett Rd. Island Lake, IL 60042	\$ 900.00	\$ 0.00	\$ 8.24

Total to be paid to timely general unsecured creditors \$ 26,491.83

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 933.05 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000019	CITGO P.O. Box 2224 Birmingham, AL 35246- 0017	\$ 933.05	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors	\$	<u>0.00</u>
Remaining Balance	\$	<u>0.00</u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE

Prepared By: /s/JOSEPH E. COHEN
TRUSTEE

*JOSEPH E. COHEN
105 WEST MADISON STREET
SUITE 1100
CHICAGO, IL 60602-0000*

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Certificate of Notice Page 6 of 7
 United States Bankruptcy Court
 Northern District of Illinois

In re:
 Northwest Garden Center, Inc.
 Debtor

Case No. 08-02665-ABG
 Chapter 7

CERTIFICATE OF NOTICE

District/off: 0752-1

User: cmendoza
 Form ID: pdf006

Page 1 of 2
 Total Noticed: 29

Date Rcvd: Nov 09, 2011

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 11, 2011.

db
 11930884 +Northwest Garden Center, Inc., 20820 N. Rand Road, Lake Zurich, IL 60047-3074
 11930884 AT&T, P.O. Box 8100, Aurora, IL 60507-8100
 11930886 CITGO, P.O. Box 2224, Birmingham, AL 35246-0017
 11930885 +Chase Card Services, Cardmember Services, P.O. Box 15153, Wilmington, DE 19886-5153
 11930889 +Chicago Land Trust Title Co.T/U/T Trust No. 76982, c/o Davidson & Schwartz,
 Attn Arnold M. Schwartz, 111 North Canal Street, Ste 394, Chicago, IL 60606-7203
 12298458 +Cohen, Jordan, 4510 N. Seminole Drive, Glenview, IL 60026-7302
 12298429 +Cohen, Laura, 4510 N. Seminole Drive, Glenview, IL 60026-7302
 11930888 +Country Stone, Inc., P.O. Box 1160, Milan, IL 61264-1160
 11930890 +David Torres Trucking, Inc., 4603 Mumford Dr., Hoffman Estates, IL 60192-1180
 11930891 +Davin Industries, Inc., 1881 Commerce Drive, #108, Elk Grove Village, IL 60007-2134
 11930893 +Herron Excavating & Topsoil, 908 E. Burnett Rd., Island Lake, IL 60042-9167
 11930894 +Home Nursery, P.O. Box 307, Edwardsville, IL 62025-0307
 11930895 +Illinois Secretary of State, 501 S. 2nd Street, Springfield, IL 62756-0002
 11930896 +Jordan Cohen, 4510 N. Seminole Drive, Glenview, IL 60026-7302
 11930897 +Jordan H. Cohen, 4510 N. Seminole Drive, Glenview, IL 60026-7302
 12301018 +Laura Cohen, 4510 N. Seminole Drive, Glenview, Illinois 60026-7302
 11930898 +Laura R. Cohen, 538 Prestwick Lane, Wheeling, IL 60090-6231
 11930899 +Myron Tiersky, 175 East Delaware Place, Apt. 6210, Chicago, IL 60611-7728
 11930900 +NAPA Auto Parts, 191 S. Rand Rd., Lake Zurich, IL 60047-2275
 11930901 +Northwest Wood Products, Inc., 16306 Hebron Rd., #1, Harvard, IL 60033-9359
 11930902 Ronald Fields, C/O Davidson & Schwartz, Attn: Arnold M. Schwartz,
 111 North Canal Street, Ste 394, Chicago, IL 60606-7203
 11930903 ++SPRINT NEXTEL CORRESPONDENCE, ATTN BANKRUPTCY DEPT, PO BOX 7949,
 OVERLAND PARK KS 66207-0949
 (address filed with court: Sprint, P.O. Box 4181, Carol Stream, IL 60197-4181)
 12190502 +St. Paul Fire and Marine Insurance Company, and Travelers Indemnity Company & Affili,
 C/O RMS Bankruptcy Recovery Services, P O BOX 5126, Timonium, MD 21094-5126
 11930904 +Steven Tiersky, 39 Tamarisk Lane, Deerfield, IL 60015-5075
 11930905 Town & Country Landscape Supply, P.O. Box 2150 - O, Bedford Park, IL 60499-2150
 11930906 Travelers Insurance, CL Remittance Center, Hartford, CT 06183-1008
 11930907 +Unilock Chicago, Inc., 301 E. Sullivan Rd., Aurora, IL 60505-9762

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

11930887 E-mail/Text: legalcollections@comed.com Nov 10 2011 06:13:56 COM ED, Bill Payment Center,
 Chicago, IL 60668-0001
 11930892 E-mail/Text: CustomerNoticesEast@dexknows.com Nov 10 2011 06:50:04 DEX, 8519 Innovation Way,
 Chicago, IL 60682-0085

TOTAL: 2

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

11930908 ##+Waste Management, 2421 W. Peoria Ave Suite 110, Phoenix, AZ 85029-4942

TOTALS: 0, * 0, ## 1

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '++' were redirected to the recipient's preferred mailing address
 pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices
 will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The
 debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

District/off: 0752-1

User: cmendozal
Form ID: pdf006

Page 2 of 2
Total Noticed: 29

Date Rcvd: Nov 09, 2011

***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 11, 2011

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.